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TAX

RULES & NEWS

SERIES NO. 045-2025

IN THIS SERIES:

Latest from BIR

- Revenue Memorandum Circular (RMC)

Bank Bulletin

Tax Law

Tax and Business Related News

BKR
INTERNATIONAL | INDEPENDENT
MEMBER



BUREAU OF INTERNAL REVENUE *Issuances*

REVENUE MEMORANDUM CIRCULAR

RMC No. 97-2025

October 30, 2025

Circularizing the Availability of the Revised BIR Registration Forms

[Full Text](#) | [Annexes – BIR Form No. 1900](#) | [BIR Form No. 1901](#) | [BIR Form No. 1902](#) | [BIR Form No. 1903](#) | [BIR Form No. 1904](#) | [BIR Form No. 1905](#) | [BIR Form No. 1906](#)

RMC No. 98-2025

November 3, 2025

Lost One (1) Set of Used/Filled-Up but Unissued BIR Form No. 1966 – Electronic Letter of Authority

[Full Text](#)

RMC No. 99-2025

November 7, 2025

Providing Extension of Deadlines for Filing, Payment of Taxes, and Submission of Documents Falling Due in November 2025 for Taxpayers in Areas Affected by Severe Typhoon "Tino"

[Full Text](#)

BANK BULLETIN

Bank Bulletin No. 11-2025

November 7, 2025

Acceptance of Tax Returns and Payments from Taxpayers under Revenue District Offices Affected by the Severe Typhoon "Tino"

[Full Text](#)

TAX LAW

REPUBLIC ACT No. 12214 – Capital Markets Efficiency Promotion Act (CMEPA)

BIR Website / signed May 29, 2025

AN ACT AMENDING SECTIONS 22, 24, 25, 27, 28, 32, 34, 38, 39, 42, 51, 52, 56, 57, 127, 149, 174, 176, 179, 190, 199, AND 258 OF REPUBLIC ACT NO. 8424, OTHERWISE KNOWN AS THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES

[RA No. 12214](#)

REPUBLIC ACT No. 12079 – A VAT Refund for Non- Resident Tourists

Official Gazette / December 9, 2024

AN ACT CREATING A VAT REFUND MECHANISM FOR NON-RESIDENT TOURISTS, ADDING A NEW SECTION 112-A TO THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, FOR THE PURPOSE.

[Republic Act No. 12079](#)

REPUBLIC ACT No. 12066 – CREATE MORE

Official Gazette / November 13, 2024

AN ACT AMENDING SECTIONS 27, 28, 32, 34, 57, 106, 108, 109, 112, 135, 237, 237-A, 269, 292, 293, 294, 295, 296, 297, 300, 301, 308, 309, 310, AND 311, AND ADDING NEW SECTIONS 135-A, 295-A, 296-A, AND 297-A OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED, AND FOR OTHER PURPOSES.

[Republic Act No. 12066](#)

REPUBLIC ACT No. 12023 – VAT on Digital Services

Official Gazette / October 2, 2024

AN ACT AMENDING SECTIONS 105, 108, 109, 110, 113, 114, 115, 128, 236, AND 288 AND ADDING NEW SECTIONS 108-A AND 108-B OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED.

[Republic Act No. 12023](#)

BIR WEEKENDER BRIEFS

Volume No. 16 Issue No 45 Week ending November 7, 2025 - (BIR Website)

conduct run after tax evaders (Rate) Program and confiscation of illicit vapor products and cigarettes.

Click the link below to read the full news from the source:

https://bir-cdn.bir.gov.ph/BIR/pdf/v16n45_.pdf

Lumagui: BIR files criminal cases against ex-DPWH Officials; Total of ₱1.6-B tax liabilities

BIR Website / November 6, 2025

Pursuant to the directive of President Ferdinand "Bongbong" Romualdez Marcos Jr. for BIR to ensure that individuals involved in irregularities surrounding flood control projects are held fully accountable under the law, Commissioner Romeo D. Lumagui, Jr., filed criminal complaints today, November 6, 2025, before the Department of Justice (DOJ) against Henry Condecido Alcantara, Brice Ericson Diaz Hernandez, and Jaypee de Leon Mendoza.

Click the link below to read the full news from the source:

<https://bir-cdn.bir.gov.ph/BIR/pdf/PR46NOV0625.pdf>

Sony Philippines loses P58M tax refund battle at CTA

Bilyonaryo.com / October 28, 2025

The Court of Tax Appeals (CTA) has rejected a P58 million refund claim by Sony Philippines Inc. for unutilized creditable withholding taxes (CWT) in 2020. In a 25-page decision dated Oct. 24, the CTA's Third Division upheld the Bureau of Internal Revenue's (BIR) position that the company failed to exhaust administrative remedies and did not provide documentation showing that the income from which CWT was withheld had been declared in its income tax return

Click the link below to read the full news from the source:

<https://bilyonaryo.com/2025/10/28/sony-philippines-loses-p58m-tax-refund-battle-at-cta/money/>

Bill abolishes tax tiering for vape juices

Business World / Kenneth Christian L. Basilio / October 30, 2025

A MEASURE abolishing the tax distinction between vape juices was filed at the House of Representatives, aiming to impose a uniform excise rate. Filed by Cagayan de Oro Rep. Rufus B. Rodriguez and Party-list Rep. Maximo B. Rodriguez, Jr. In early October, House Bill No. 5364 seeks to plug what they see as regulatory gaps in tobacco taxation, including the differing excise rates applied to freebase and nicotine salt juices.

Click the link below to read the full news from the source:

<https://www.bworldonline.com/the-nation/2025/10/30/709232/bill-abolishes-tax-tiering-for-vape-juices/>

ARTA probes complaint vs. BIR–Novaliches staff

Philippine News Agency / Joann Villanueva/PNA /October 31, 2025- MANILA

The Anti-Red Tape Authority (ARTA) on Friday confirmed it has received the complaint against an employee of the Bureau of Internal Revenue (BIR) Novaliches branch, which went viral on social media platform TikTok, and is now looking into the issue.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1262255>

CREATE MORE, new FTA boost investments from S. Korea –exec

Philippine News Agency / Joann Villanueva /November 3, 2025- MANILA

A Philippine trade official on Monday partly traced to tax incentives law and the new free trade agreement (FTA) the new investment inflows from South Korea. Philippine Economic Zone Authority (PEZA) Director General Tereso Panga, who was part of President Ferdinand R. Marcos Jr.'s delegation for the Asia Pacific Economic Cooperation (APEC) Summit and Related Summits in South Korea from Oct. 31 to Nov. 1, 2025, delivered a key presentation before Korean investors on the sidelines of the President's APEC attendance.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1262445>

Erwin Tulfo wants travel tax scrapped

The Philippine Star / Neil Jayosn Servillos / November 3, 2025 - MANILA, Philippines

Filipinos flying overseas should not pay a travel tax as it hinders their right to travel and contradicts the country's regional tourism commitments, Sen. Erwin Tulfo said. In Senate Bill 1409, Tulfo called for the removal of the travel tax, citing the ASEAN Tourism Agreement signed by the Philippines in 2002 to promote freer movement of travelers within the region.

Click the link below to read the full news from the source:

<https://www.philstar.com/nation/2025/11/03/2484415/erwin-tulfo-wants-travel-tax-scrapped>

SEC eyes higher threshold for audited financial reports to ease MSME burden

Business World / Alexandria Grace C. Magno / November 3, 2025

THE Securities and Exchange Commission (SEC) wants to raise the asset or liability threshold for companies required to submit audited financial statements to reduce compliance costs for micro, small and medium enterprises (MSME).

Click the link below to read the full news from the source:

<https://www.bworldonline.com/corporate/2025/11/03/709493/sec-eyes-higher-threshold-for-audited-financial-reports-to-ease-msme-burden/>

Police probes killing of two BIR security guards in Sibugay staff

Philippine News Agency / Teofilo Garcia Jr. / November 4, 2025- ZAMBOANGA CITY

Police are investigating the killing of two security guards at the Bureau of Internal Revenue office in Ipil, Zamboanga Sibugay early Tuesday.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1262547>

BIR files P1.6 billion tax evasion charges vs DPWH 'BGC boys' Alcantara, Hernandez, Mendoza over lavish lifestyles

Bilyonaryo.com / November 5, 2025

"We conducted a lifestyle check on Alcantara, Hernandez, and Mendoza. These 3 ex-DPWH officials had lavish lifestyles. We discovered ₱1.6 billion in income tax deficiencies alone after investigating their financial transactions, properties, business interests, and tax returns of the aforementioned individuals. This is a clear case of tax evasion," Lumagui said.

Click the link below to read the full news from the source:

<https://bilyonaryo.com/2025/11/06/bir-files-p1-6-billion-tax-evasion-charges-vs-dpwh-bgc-boys-alcantara-hernandez-mendoza-over-lavish-lifestyles/business/>

From paper to portal: The SEC's digital leap 'Taxwise or Otherwise'

Business World / Jerimae Celine Galope / November 6, 2025

The government continues to align its regulatory frameworks by steadily adopting technology to streamline public services and ease doing business. As such, the Securities and Exchange Commission (SEC) issued Memorandum Circular (MC) No. 3, Series of 2025, requiring the use of the Zuper Easy Registration Online (ZERO) system for registering corporations. This initiative aims to modernize corporate registration, reduce red tape, and foster a more efficient, transparent, and accessible business environment.

Click the link below to read the full news from the source:

<https://www.bworldonline.com/economy/2025/11/05/710389/from-paper-to-portal-the-secs-digital-leap/>

BIR files tax evasion raps vs. 3 ex-DPWH Bulacan execs

Philippine News Agency / Benjamin Pulta / November 6, 2025 - MANILA

The Bureau of Internal Revenue (BIR) on Thursday filed tax evasion charges before the Department of Justice against three former officials of the Department of Public Works and Highways - Bulacan 1st District Engineering Office.

Click the link below to read th full news from the source:

<https://www.pna.gov.ph/articles/1262656>

BIR's Lumagui sees digital VAT revenue at P10B by year's end

Business World / Aubrey Rose A. Insane / November 6, 2025

The government imposed a 12% VAT on digital services consumed in the Philippines on June 1. President Ferdinand R. Marcos, Jr. signed the digital services VAT law in October. Meanwhile, Mr. Lumagui also said lower remittances from the Department of Public Works and Highways hurt the BIR's overall collection after a solid first half.

Click the link below to read the full news from the source:

https://www.bworldonline.com/economy/2025/11/06/710649/birs-lumagui-sees-digital-vat-revenue-at-p10b-by-years-end/#google_vignette

DOF HEARTS Series: Social Protection DOF ensures efficient delivery of quality public services by funding salaries and bonuses of govt workers

Department of Finance / November 6, 2025

The Department of Finance (DOF) is ensuring that every Filipino continues to receive efficient and reliable public services by providing sufficient funding for the salaries and bonuses of government employees who serve at the frontlines of nation-building.

Click the link below to read the full news from the source:

<https://www.dof.gov.ph/dof-hearts-series-social-protectiondof-ensures-efficient-delivery-of-quality-public-services-by-funding-salaries-and-bonuses-of-govt-workers/>

BIR extends e-invoicing deadline to December 2026

Philippine News Agency / Marita Moaje / November 7, 2025 - MANILA

The Bureau of Internal Revenue extended the deadline of the Electronic Invoicing System (EIS) for select taxpayers required to issue electronic invoices or receipts to help businesses transition. At a Bagong Pilipinas interview on Friday, BIR Commissioner Romeo Lumagui Jr. said the extension, implemented through Revenue Regulation No. 26-2025, moves the original deadline from March 2026 to December 2026.

Click the link below to read the full news from the source:

<https://www.pna.gov.ph/articles/1262790>

Hands off on legit businesses, crack down on the real bad guys: Marcos orders BIR's Lumagui to show no mercy on flood-control scam players

Bilyonaryo.com / October 27, 2025

Businesses from small entrepreneurs to major corporations are expected to heave a sigh of relief as President Ferdinand Marcos Jr. ordered the Bureau of Internal Revenue (BIR) to redirect its audit and enforcement muscle toward those involved in the multibillion-peso flood-control corruption scandal. "We will uphold fairness in our tax system. We assure our micro, small, and medium enterprises and large corporations who have been lawfully paying their taxes, that you will be treated justly."

Click the link below to read the full news from the source:

<https://bilyonaryo.com/2025/10/25/hands-off-on-legit-businesses-crack-down-on-the-real-bad-guys-mar...>

Tax Rules and News by:

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